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Response Date and Time: November 24, 2006 at 4:00 PM

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11
:
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
----- X

**RESPONSE OF McDERMOTT WILL & EMERY LLP TO
THE DEBTORS' THIRD OMNIBUS OBJECTION TO CLAIMS**

McDermott Will & Emery LLP ("McDermott"), by and through its undersigned counsel, hereby submits this response to the Third Omnibus Objection to Claims (the "**Third Objection**").

1. On October 8, 2005, Delphi Corporation ("**Delphi Corp.**"), Delphi Automotive Systems, LLC ("**Delphi Automotive**"), and certain related entities (collectively, "**Delphi**") filed voluntary petitions for relief under Chapter 11 of Title 11, United States Code (the "**Bankruptcy Code**") in the United States Bankruptcy Court for the Southern District of New York. Delphi

remains in possession of its property and continues to operate its business as a debtor-in-possession pursuant to Bankruptcy Code §§ 1107(a) and 1108.

2. McDermott has filed claim number 10275 against the Debtors. In the Third Objection, the Debtors propose to reduce McDermott's claim, but the amount reflected in the asserted amount (\$16,422.80) is the same as the amount reflected as to the modified amount (\$16,422.80). Accordingly, McDermott files this response in an abundance of caution. To the extent the Debtors do not propose to reduce the amount of McDermott's claim, then McDermott has no objection to the Third Objection with respect to McDermott's claim in the Debtors' bankruptcy cases.

WHEREFORE, McDermott respectfully requests that the Court deny the Third Objection as to McDermott's claim and grant it such other relief as the Court deems just and proper.

Dated: November 21, 2006

Respectfully submitted,
McDermott Will & Emery LLP

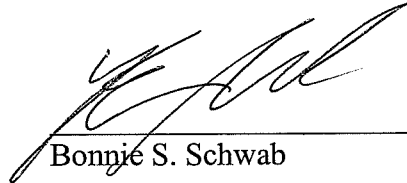
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CERTIFICATE OF SERVICE

I certify under penalty of perjury pursuant to 28 U.S.C. §1746 that on November 21, 2006 I caused to be served upon the parties listed on the annexed service list a true and correct copy of the accompanying Response of McDermott Will Emery LLP to the Debtors' Third Omnibus Objection to Claims by First Class Mail.

Dated: New York, New York
November 21, 2006



Bonnie S. Schwab

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